IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Cohen, et al. Customer No: 32107

Assignee: Microfabrica Inc. Docket No: P-US024-A-MF

Title: Method for Electrochemically Forming Structures Including Non-

Parallel Mating of Contact Masks and Substrates

Application No: 10/724,515 Filing Date: November 26, 2003

Examiner: Culbert, Roberts P. Group Art Unit: 1763

COMMISSIONER FOR PATENTS

August 8, 2007

P.O. Box 1450

Alexandria, VA 22313-1450

AMENDMENT

Dear Sir:

Applicant makes this submission in response to the Office action dated February 8, 2007 for the above noted application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 10 of this paper.